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7 IN THE UNITED STATES DISTRICT COURT FOR THE
8 NORTHERN DISTRICT OF CALIFORNIA
9 SAN FRANCISCO DIVISION

10 UNITED STATES OF AMERICA and)
11 CHUNG NGO, Revenue Agent,)
12 Petitioners,) NO. CV 10-1277 MHP
13 v.)
14 RICHARD IVALDI,) ORDER ENFORCING SUMMONS
15 Respondent.)

16 This case having come on for hearing on May 10, 2010, at 2 p.m., upon the return of an
17 Order to Show Cause heretofore issued by this Court, and the Court having considered the record
18 herein, including the Verified Petition To Enforce Internal Revenue Service Summons, it is
19 hereby:

20 **ORDERED** that respondent, RICHARD IVALDI, shall appear before Revenue Agent
21 CHUNG NGO, or any other designated agent, on May 7, 2010, at 9:00 a.m., at the Offices of
22 the Internal Revenue Service located at 777 Sonoma Avenue, Room #112, Santa Rosa, California
23 and then and there give testimony relating to the matters described in the subject Internal
24 Revenue Service summons, a copy of which is attached hereto as **Exhibit A** and produce for the
25 Revenue Officer's inspection and copying respondent's records also described in the subject
26 Internal Revenue Service summons.

27 *MV*
28 **ORDERED** this 10th day of May, at San Francisco, California.

[Signature]
UNITED STATES DISTRICT JUDGE



Summons

In the matter of Richard Ivaldi

Internal Revenue Service (Division): Small Business/Self-Employed

Industry/Area (name or number): Area 7

Periods: Calendar years ending December 31, 2002 through December 31, 2008

The Commissioner of Internal Revenue

To: Richard Ivaldi

At: 642 Middle Rincon Road, Santa Rosa, CA 95409

You are hereby summoned and required to appear before Chung Ngo, Internal Revenue Agent, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

In the matter of 2002, 2003, 2004, 2005, 2006, 2007, and 2008 U.S. Individual Income Tax Returns (See attached)

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

777 Sonoma Ave, Room #112, Santa Rosa, CA 95404 707-535-3849

Place and time for appearance at 777 Sonoma Ave, Room #112, Santa Rosa, CA 95404



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2008)
Catalog Number 21405J

on the 8th day of February, 2010 at 9:00 o'clock a m.
Issued under authority of the Internal Revenue Code this 25th day of January, 2010.

Internal Revenue Agent - 0685203

Title

Acting Group Manager - 0684722

Title

Original — **EXHIBIT A** to be kept by IRS

Signature of issuing officer

Signature of approving officer (if applicable)